

**IN THE DISTRICT COURT OF THE UNITED STATES
FOR THE WESTERN DISTRICT OF NORTH CAROLINA
BRYSON CITY DIVISION**

CIVIL NO. 2:06CV29

VERIZON SOUTH INC.,)	
)	
Plaintiff,)	
)	
Vs.)	<u>DECLARATORY</u>
)	<u>JUDGMENT</u>
CHERYL OWLE,)	
)	
Defendant.)	
_____)	

THIS MATTER is before the Court for entry of a final declaratory judgment.

The Court having granted the Plaintiff's motion for summary judgment and the Cherokee Tribal Court having dismissed the lawsuit of *Owle v. Verizon South, Inc.*, on May 18, 2007, for lack of jurisdiction,

IT IS, THEREFORE, ORDERED, ADJUDGED, AND DECREED that, (1) the Tribal Court of the Eastern Band of Cherokee Indians does not have jurisdiction over an action involving the enforcement of the sales tax act by the State of North Carolina; (2) the rights of Defendant Cheryl Owle, if any, concerning refunds of sales taxes collected by Plaintiff Verizon

South, Inc., must be first pursued through the procedures established by the State of North Carolina; and (3) this Court must abstain from resolving that issue pursuant to the Tax Injunction Act.

IT IS FURTHER ORDERED that this matter be and the same is hereby **DISMISSED WITH PREJUDICE**.

Signed: June 5, 2007

A handwritten signature in dark ink, appearing to read 'L. H. Thornburg', is written over a horizontal line.

Lacy H. Thornburg
United States District Judge

